

ISSUING AUTHORITY: Indiana Department of Correction, Reentry, Community Corrections Section		EFFECTIVE DATE: 06/02/2010
APPLICABLE TO: Community Corrections Grant Act Programs		
TITLE: Procedural Bulletin #20	SUBJECT: Expenditures and Transfer/Additional Appropriation form	
TEXT: <p>PURPOSE:</p> <ol style="list-style-type: none"> 1. To establish guidelines for the expenditure of Community Corrections' Grant Funds and Project Income (User Fees). 2. To provide the proper format for completion of the Transfer/Additional Appropriation form. <p>LEGAL REFERENCE:</p> <p>IC 11-12-7 IC 11-12-7-2</p> <p>RELATED BULLETINS:</p>		

I. Types of Funds

A. State Grant Funds

Local Jurisdictions receive a grant of State Funds based on the approval of an application for such Funds.

1. Said County agrees to establish a separate fund to be known as the "Community Corrections Grant Fund" for the purpose of receiving and disbursing funds pursuant to this Agreement.
2. This fund shall be used only for funds received pursuant to this Agreement and shall NOT be co-mingled with any other funds received by the county or the CCGAP.
3. Disbursement records shall be kept in a manner prescribed by the Department and/or the State Board of Accounts and shall be available to the Department and /or the State Board of Accounts upon request.

B. State Community Transition Funds

Local Jurisdictions receive Community Transition Funds for offenders served on this program on a reimbursable basis

1. Said County agrees to establish a separate fund to be known as the "Community Transition Fund" for the purpose of receiving and disbursing funds pursuant to this Agreement.
2. This fund shall be used only for funds received pursuant to this Agreement and shall NOT be co-mingled with any other funds received by the county or the CCGAP.
3. Disbursement records shall be kept in a manner prescribed by the Department and/or the State Board of Accounts and shall be available to the Department and /or the State Board of Accounts upon request.
4. Once funds have been earned and deposited the Fund, the county may pay out expenditures from this Fund or transfer the funds to a different fund to expend and does not revert to the state at the end of a grant period.

C. Project Income

1. Project income, which includes home detention fees, user fees, and other income derived from the operation of a Community Corrections program funded by a state grant, shall be disbursed only in furtherance of the approved Community Corrections Grant Act Application and Agreement. Prior approval from the Department (see #3 below) must also be obtained.
2. A separate account shall be established for project income and identified as the "Community Corrections Project Income Fund" (IC 11-12-7[1-4]). Expenditures from this fund shall be accounted for in the same manner as all other expenditures of Community Corrections grant funds.
3. Project income (e.g., home detention fees, user fees, and other derived income) does not revert to the state at the end of a grant period.
4. Project income can only be spent with prior WRITTEN Approval by the Department. Written approval may take one of two forms: (1) the annual Community Corrections Grant Application; (2) special Approval (see "Transfer/Additional Appropriation Form").

- D. Contributions or other grants, funding sources, or county funds expended on the Community Corrections program cannot be co-mingled with either State Grant or Project Income accounts.

II. Procedures

- A. A Community Correction Grant Application, when approved, is attached to the Community Corrections Grant Act Agreement and incorporated into a contract. The signed agreement establishes the funding level and approves the expenditure of the awarded funds and project income as specified in the budget sections of the Application.

The budget sections of the approved Grant Application are the guide and authority for the expenditure of the allocated funds.

1. Funds must be expended as pre-approved and specified in the budget section of the Grant Application.
2. Budgets are divided into four categories termed Major Budget Categories. These are:
 - 100 Personnel Services
 - 200 Supplies
 - 300 Other Services
 - 400 Capital
3. Only those changes between Major Budget Categories require Department transfer approval.
4. Any transfer out of a Major Category, or creation of a new line item, will require approval by the Department. (See Transfer/Additional Appropriation Form").
5. Transfers of State funds **out** of the 100 Personnel Services or **into** the 400 Capital categories will not be approved in most circumstances.
6. When an agency changes an approved budget category, (e.g., by transferring between categories or by Department approval), subsequent budget categories of the Monthly Financial Reports must be modified to reflect the newly adjusted categories.

NOTE: All expenditures which are not part of the approved Community Corrections Grant Act Agreement or approved through the use of the "Transfer/Additional Appropriation Form" are disallowed expenditures.

Community Corrections Chart of Accounts

100 Accounts—Personnel

- 101 Salaries and Wages: Regular compensation of employees paid in the form of salaries and wages.
- 120 Worker's Compensation: County contribution for employees.
- 130 Unemployment Compensation: County contribution for employees.
- 150 Social Security: County contribution for eligible employees.
- 152 Health Insurance: County contribution for eligible employees.
- 158 PERF: County contribution for eligible employees.
- 159 Other Benefits: Other benefits approved by a county. Examples would be annuities, employees eligible for the sheriff's retirement plan, or longevity payments.

200 Accounts—Supplies

- 201 Office Supplies: Examples of expenditures that should be applied to this minor expense classification are typing and/or copying paper, pencils and pens.
- 202 Food: Items for human consumption.
- 205 Cleaning Supplies: All supplies for laundry, cleaning, disinfecting, and exterminating or general office-keeping expenses should be applied to this minor expense classification.
- 206 Motor Vehicle Maintenance Supplies: Gasoline, oil, all greases, and petroleum products used in maintaining automotive equipment should be applied to this minor expense classification. In addition, miscellaneous parts for vehicles when work done by county employees. Antifreeze or other fuel additives.
- 213 Wearing Apparel: Clothing and or uniforms purchased for the use of employees or charges.
- 221 Preventative Maintenance Supplies: Any supplies used to maintain or upgrade an owned program facility. Examples would include lumber, keys and locks, plumbing supplies, light bulbs, and paint.
- 230 Drug Testing Supplies: Mouthpieces for intoximeters, urine test slides; or shipping containers.
- 299 Miscellaneous Supplies: Supplies not otherwise applied to the other established categories.

300 Account—Services:

- 301 Postage: All payments for use of the U.S. postal system and private overnight services.
- 306 Dues and Subscriptions: Expenditures for memberships in organizations or subscriptions to job-related periodicals.
- 310 Printing: Expenditures for printed materials such as office stationery.
- 311 Rental of Building: Rental payments made for the use of land, buildings or office space.
- 312 Leasing of Equipment: This minor expenditure account should include leasing of office equipment including fax machines and copiers. In addition, the lease purchase of home detention equipment should be included.
- 317 Pagers and Beepers: Local usage charge.
- 318 Vehicular Telephones: Local usage charge.
- 320 Telephone: Expenditures for local or long distance telephone services.
- 321 Utilities: Expenditures for light, heat, water, power, sewer or gas services.

- 325 Insurance: Premiums on employers or participant's accidental or liability insurance and auto insurance should be included in this minor point expenditure.
- 330 Repairs and Maintenance: Charges by outside parties for the repairing and or servicing of the program's building, office space, equipment and vehicles. This account should include any contractual maintenance and/or service agreements.
- 335 Professional Contracts: Contractual arrangements to provide professional services to the program. Examples of this type expenses would be a contract with the county and a private not-for-profit to run the program (e.g. PACT), the hiring of a consultant to review the performance of your program, or a contract that establishes a fixed price or rate for a service.
- 336 Audits and Auditor's Charges: Charges by County Auditors for providing services to regional programs and the cost of private audits should be applied here.
- 340 Travel and Training: Expenditures for mileage, per diem, subsistence and conference fees should be included in this account.
- 350 Level of Service Inventory (Revised) Risk & Needs Assessment
- 399 Miscellaneous Services: Services not otherwise covered by categories stated.

400 Accounts—Capital Outlay

- 401 Office Equipment: This category should include the purchase of all office equipment. Examples of applicable expenditures would be typewriters, tables, chairs and desks.
- 405 Motor Vehicles: Cars, trucks and vans purchased for use by the program.
- 410 Computers and Data Processing Equipment: PCs, printers and accessories should be applied to this account.
- 430 Work Crew Equipment: Equipment purchased for use by county work crews or community service programs.
- 440 Home Monitoring Equipment: Home detention and/or monitoring units purchased directly and not financed over a time period.
- 499 Miscellaneous Equipment: Equipment not covered by established categories.

INSTRUCTIONS FOR COMPLETION

TRANSFER/ADDITIONAL APPROPRIATION FORM

1. **Grant Program:** Enter the name of the Community Corrections Prevention Grant Program for which the request is being submitted.
2. **Transfers:**
If a transfer is being requested, use section 1 of the form.
 - 2.1 **From Minor Point #:** Enter the minor expense classification number from which the appropriation is being taken. (Please see Section C of the grant application for a listing of minor expense classification numbers.)
 - 2.2 **Minor Point Name:** Enter the name of the minor expense classification that corresponds with the classification number from which the appropriation is being taken.
 - 2.3 **Amount:** Enter the dollar amount that will be transferred.
 - 2.4 **Fund:** Enter either "ST" for State, "ST-CTP" for State Community Transition Funds or "PI" for Project Income to identify the fund from which the transfer will occur.
 - 2.5 **To Minor Point #:** Enter the minor expense classification number to which the appropriation is being transferred.
 - 2.6 **Minor Point Name:** Enter the name of the minor expense classification that corresponds with the classification number to which the appropriation is being transferred.
 - 2.7 **Amount:** enter the dollar amount being transferred.
 - 2.8 **Fund:** Enter either "ST" for State, "ST-CTP" for State Community Transition Funds, or "PI" for Project income to identify the fund to which the funds are being transferred.
3. **Additional Appropriations:**
If an additional appropriation is being requested from project income, use section 2.
 - 3.1 **Minor Point #:** Enter the expense classification number for which the additional appropriation is being requested.
 - 3.2 **Minor Point Name:** Enter the name of the expense classification that corresponds with the classification number for which the additional appropriation is being requested.
 - 3.3 **Amount:** enter the dollar amount of the additional appropriation request.
4. **Justification:** For either a transfer or an additional appropriation, a paragraph should be written explaining the request. If this space is insufficient, attach additional information to this form when submitted. **NOTE:** When requesting multiple expenses, please provide an itemized list.
5. **Authorized by:** Enter the name of the Director submitting the request.
6. **Date:** Enter the date that the request is being submitted.

NOTE: All Transfers will require the approval of the Advisory Board.

All Transfer/Additional Appropriation Forms should be mailed to:
Attn: Administrative Assistant,
Indiana Department of Correction/Community Corrections Section
302 West Washington Street, E334
Indianapolis, IN 46204

TRANSFER/ADDITIONAL APPROPRIATION FORM

Grant Program County: _____

FY of Funds: _____

1. TRANSFER OF APPROPRIATION

From Minor Point #	Minor Point Name	Amount	Fund (ST, ST-CTP, PI)
TOTAL			

2. To Minor Point #	Minor Point Name	Amount	Fund (ST, ST-CTP, PI)
TOTAL			

3. REQUEST FOR ADDITIONAL APPROPRIATION FROM PROJECT INCOME			
Minor Point #	Minor Point Name	Amount	Fund (ST-CTP, PI)
TOTAL			

JUSTIFICATION: _____

Authorized by: _____

Date: _____

Advisory Board Approval: ☐ Yes ☐ No

Date: _____

*****FOR DOC USE ONLY*****



Approved



Disapproved

Comments: _____

Reviewed by: _____ Title: _____

Date: _____